

CERTIFICATE OF SERVICE

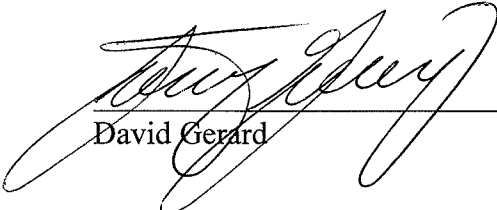
I, David Gerard, hereby certify that:

1. I am not a party to this action, am over 18 years of age and reside at Brooklyn, NY.

That on September 22, 2008, I caused a true and correct copy of INTERNATIONAL BUSINESS MACHINES CORPORATION'S STATEMENT AND LIMITED OBJECTION TO DEBTORS' MOTION TO (A) SCHEDULE A SALE HEARING; (B) ESTABLISH SALES PROCEDURES; (C) APPROVE A BREAK-UP FEE; AND (D) APPROVE THE SALE OF THE PURCHASED ASSETS AND THE ASSUMPTION AND ASSIGNMENT OF CONTRACTS RELATING TO THE PURCHASED ASSETS to be served upon the addressees below by the manner indicated below:

<p>VIA FIRST CLASS MAIL & E-MAIL Harvey R Miller, Esquire Richard P. Krasnow, Esquire Lori R. Fife, Esquire Shai Y. Waisman, Esquire Jacqueline Marcus, Esquire Weil, Gotshal & Manges LLP 767 Fifth Avenue New York, NY 10153 E-mail: harvey.miller@weil.com richard.krasnow@weil.com lori.fife@weil.com shai.waisman@weil.com jacqueline.rnarcus@weil.com</p>	<p>VIA FIRST CLASS MAIL & E-MAIL Brian Shoichi Masumoto, Esquire The Office of the United States Trustee 33 Whitehall Street 21st Floor New York, NY 10004 E-mail: brian.masumoto@usdoj.gov</p>
<p>VIA FIRST CLASS MAIL & E-MAIL Dennis F. Dunne, Esquire Luc A. Despins, Esquire Wilbur F. Foster, Jr., Esquire Milbank Tweed Hadley & McCloy LLP 1 Chase Manhattan Plaza New York, NY 10005 E-mail: DDunne@milbank.com LDespins@milbank.com WFoster@milbank.com</p>	<p>VIA FIRST CLASS MAIL & E-MAIL Paul Aronson, Esquire Gregory A. Bray, Esquire Milbank Tweed Hadley & McCloy LLP 601 South Figueroa Street 30th Floor Los Angeles, CA 90017 E-mail: AAronson@milbank.com GBray@milbank.com</p>

Dated: September 22, 2008



David Gerard